IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

SATURDAY, THE 18TH AUGUST 2007 / 27TH SRAVANA 1929

WP(C).No. 25113 of 2007(M)

PETITIONER:

JAGADAMBA TRADING COMPANY,
BAZZAR ROAD, KOCHI-2, REPRESENTED BY ITS
PROPRIETRESS SAKUNDHALA DEVI.

BY ADV. SRI.C.J.XAVIER

RESPONDENTS:

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1. THE COMMISSIONER OF COMMERCIAL TAXES,
COMMERCIAL TAXES, OPP:MUSEIUM,
THIRUVANANTHAPURAM.

2. THE DIRECTOR OF TREASURIES,
THIRUVANANTHAPURAM.

BY G.P. SRI. C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 18/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.25113 of 2007

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Dated this the 18th day of August, 2007.

JUDGMENT

The petitioner's case is that security collected at different Check Posts are ordered to be refunded by different adjudicating officers. The petitioner has therefore sought a general direction to the first respondent to direct the officers to grant refund to the petitioner. If security collected is ordered to refunded in adjudication proceedings, I find no justification for such officer to withhold the amount. The petitioner is directed to furnish copies of refund orders and statement containing details of refund and interest due to the first respondent. The first respondent will issue instructions to all such officers to grant refund within one month from date of receipt of copies of orders by the concerned officer. If necessary, second respondent will issue clearance for encashing the refund vouchers. The petitioner will produce copy of this judgment and along with it copies of refund orders to the first respondent for issuing appropriate direction to concerned officers as directed above.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms